

Florida

Department of Highway Safety and Motor Vehicles

Division of Motorist Services

PROCEDURE RS-35	SUBJECT: DELINQUENT REGISTRATION FEE													
DESCRIPTION AND USE:														
<p>THIS PROCEDURE PROVIDES INFORMATION AND INSTRUCTIONS FOR THE COLLECTION OF THE DELINQUENT REGISTRATION TAXES AND FEES.</p>														
<p>I. <u>PROVISIONS OF LAW:</u></p> <p>Section 320.07(4), Florida Statutes, provides for the assessment of a delinquent fee in addition to normal taxes and fees. This delinquent fee is imposed on the late renewal of registrations. The law also provides for circumstances under which the delinquent fee will not be assessed.</p> <p>Section 320.07(4)(b), Florida Statutes, states: "A person who has been assessed a penalty pursuant to s. 316.545(2)(b) for failure to have a valid registration certificate is not subject to the delinquent fee authorized by this subsection if such person obtains a valid registration certificate within 10 working days after such penalty was assessed. The official receipt authorized by s. 316.545(6) constitutes proof of payment of the penalty authorized in s.316.545(2)(b)."</p> <p>Section 320.07(5), Florida Statutes, provides that any service member whose mobile home or motor vehicle registration has expired while serving on active duty, shall be able to renew his/her registration upon returning from active duty without penalty if the duty is 35 miles or more from the service member's home of record. The service member must present either a copy of the official military orders or a written verification signed by their commanding officer.</p> <p>II. <u>REQUIREMENT OF THE FEE:</u></p> <p>The delinquent registration fee shall be imposed on any customer who fails to renew registrations of motor vehicles and mobile homes beginning on the eleventh calendar day of the month, succeeding the month in which the renewal registrations were due. The following delinquent fees are applicable on registration tax only, not to include Trust Fund Fees.</p> <table style="width: 100%; margin-left: 40px;"> <tr> <td style="width: 5%;">A.</td> <td style="width: 75%;">License tax of \$5.00 but not more than \$25.00;</td> <td style="width: 20%; text-align: right;">\$5.00</td> </tr> <tr> <td>B.</td> <td>License tax over \$25.00 but not more than \$50.00;</td> <td style="text-align: right;">\$10.00</td> </tr> <tr> <td>C.</td> <td>License tax over \$50.00 but not more than \$100.00;</td> <td style="text-align: right;">\$15.00</td> </tr> <tr> <td>D.</td> <td>License tax over \$100.00 but not more than \$400.00;</td> <td style="text-align: right;">\$50.00</td> </tr> </table>			A.	License tax of \$5.00 but not more than \$25.00;	\$5.00	B.	License tax over \$25.00 but not more than \$50.00;	\$10.00	C.	License tax over \$50.00 but not more than \$100.00;	\$15.00	D.	License tax over \$100.00 but not more than \$400.00;	\$50.00
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<i>Revision(s) to this procedure: Statutory Review. Added links to statutes and Historical Revisions section</i>														
EFFECTIVE DATE Immediately	REVISION DATE 06/25/18	PAGE # RS-35-01												

STATE OF FLORIDA
Division of Motorist Services

PROCEDURE #	SUBJECT:	
RS-35	DELINQUENT REGISTRATION FEE	
<div>E. License tax over \$400.00 but not more than \$600.00; \$100.00</div> <div>F. License tax over \$600.00 and up; \$250.00</div>		
III. EXEMPTIONS TO THE DELINQUENT FEE:		
The Delinquent Registration Fee does NOT apply:		
<div>A. When a motor vehicle is exempt from the payment of license tax for any entire previous period or periods because a notarized or perjury clause affidavit is provided by the registered owner stating that such vehicle was continuously maintained in dead storage and was not operated at any time during the registration period or periods for which the exemption is claimed. The exemption does not apply to mobile homes or park trailers or travel trailers registered as a mobile home.</div> <div>When a non-use affidavit is submitted for any period of the current registration period, the delinquent fee is required.</div> <div>Example 1: When the registration period is December 1 through November 30 and the customer comes in to renew in December with a non-use affidavit stating the vehicle was in storage for the complete registration period, the delinquent fee is not due.</div> <div>Example 2: When the registration period is December 1 through May 31 and the customer comes in to renew in June with a non-use affidavit stating the vehicle was in storage for the complete registration period, the delinquent fee and back tax are not due.</div> <div>Example 3: When the registration period is December 1 through May 31 and the customer comes in to renew in March with a non-use affidavit stating the vehicle was in storage from December 1 through February 28, the delinquent fee is due along with any back tax.</div>		
<div>B. When the postage mark on mail-in registrations is prior to the eleventh calendar day of the month, following the month in which the renewal registration was due.</div> <div>C. When a valid license plate is surrendered for insurance purposes and a replacement plate is applied for on the same vehicle, the registration has expired and it is after the tenth calendar day of the month succeeding the month in which the renewal was due.</div> <div>D. When a person has been assessed a penalty under Section 316.545(2), Florida Statutes, for an expired registration and they have an official receipt from the Department of Transportation showing the penalties <u>were paid within ten business days of the assessment.</u></div> <div>E. When any service member whose mobile home or motor vehicle registration has expired while serving on active duty 35 miles or more from the service member's home of record, no penalty is due. The service member must present either a copy of the official military orders or a written verification signed by their commanding officer.</div>		
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<p><u>Historical Revisions</u></p> <p><u>11/17/05 Added the delinquent fee is not due when a valid license plate is surrendered for insurance purposes on page 2</u></p>	
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